# VALIDATION STATEMENT OF **GREENHOUSE GAS** ASSERTIONS

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Scope of Validation

DNV GL Business Assurance (DNV GL) has been commissioned by CHINA GENERAL PLASTICS CORP. Toufen Plant to perform a validation of the greenhouse gas assertion of "IEM 液鹼蒸發罐更新抵換專案計畫書" (hereafter the "Project Activity") in Taiwan, ROC with respect to the following area: No.571, Minzu Rd., Toufen City, Miaoli County 35159, Taiwan, ROC.

## Validation Criteria and GHG Programme

The validation was performed on the basis of ISO 14064-2:2006 and CNS 14064-2:2006, the latest requirements related to Taiwan's National Greenhouse Gas (GHG) Registry, the methodology TMS-II.013 蒸汽系統最佳化 (version 1.0), as well as criteria given to provide for consistent project operations, monitoring and reporting.

#### Validation Statement

It is DNV GL's opinion that with reasonable assurance the greenhouse gas assertion of the Project Activity in Taiwan, ROC as described in the PDD version 1.3 submitted in 22, November 2018 is free from material discrepancies in accordance with the validation criteria stated above. DNV GL thus requests the registration of the Project Activity in the GHG programme.

Tim Kuo GHG Verifier

Place and date: Taipei, 4 January, 2019 erification and

Validation VB009

For the issuing office:

DNV GL Business Assurance Co., Ltd. 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan

Management Representative



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# **Supplement to Statement**

### **Process and Methodology**

The review of the project design documentation and the subsequent follow-up interviews have provided DNV GL with sufficient evidence to determine the fulfilment of stated criteria.

The Project Activity correctly applies the methodology TMS-II.013 蒸汽系統最佳化 (version 1.0) for the optimized utilization of steam consumed. By improving the utilization efficiency of steam consumed for evaporation process in IEM NaOH production, the Project Activity will reduce the quantity of steam consumed compared to the baseline scenario. The project results in reductions of  $CO_2$  emissions that are real, measurable and give long-term benefits to the mitigation of climate change.

# **Quantification of Greenhouse Gas Emission**

It is demonstrated that the Project Activity is not a likely baseline scenario. Emission reductions attributable to the Project Activity are hence additional to any that would occur in the absence of the project activity.

The emission reductions from the Project Activity are estimated to be 3,168 tCO2e annually over the crediting period, from January 2019 to December 2028. The emission reduction forecast has been checked, and it is deemed likely that the stated amount is achieved given that the underlying assumptions do not change.

Adequate training, operating, maintenance and monitoring procedures will be formalised and put in place prior to the start of crediting period.